[fol. 1440] Warfield Natural Gas Company (Including United Fuel Gas Co. and Cabin Creek Gas Co.)

Apportionment of General Expenses to Systems for 12-Month Period Ending August 31, 1924

| Operating Expenses: | Net direct operating expenses (C) | Proportion of general expenses | Total expenses |
|---|---|---|---|
| Production Expenses (excluding Gas Purchased) | $1,192,010.21 | $542,169.12 | $1,734,179.33 |
| Gas Purchased | 671,421.20 | ..... | 671,421.20 |
| Total Production and Gas Purchase Expense | ..... | ..... | $2,405,600.53 |
| Transmission Expense | 487,013.13 | 221,511.09 | 708,524.22(B) |
| Distribution Expense | 350,718.12 | 159,519.21 | 510,237.33 |
| Total Gas Division Expense | $2,701,162.66 | $923,199.42 | $3,624,362.08 |
| Oil and Gasoline Expense | 32,328.36 | 6,432.94(A) | |
| General Expense | 929,632.36 | $929,632.36 | |

NOTE.—(A) Apportionment of Cabin Creek Gas Co. General Expenses account of Oil and Gasoline Operations.

| | Net direct operating expenses | Proportion of general expenses |
|---|---|---|
| Production | $7,494.93 | |
| Transmission | 9,580.45 | |
| Total Gas Division | $17,075.38 | $3,397.79 |

| | | |
|---|---|---|
| Oil and Gasoline | 32,328.36 | 6,432.94 |
| | $49,403.74 | $9,830.73 |
| General Expenses | $9,830.73 | |

NOTE.—(B) For amounts applicable to Major and Minor Sections see statement showing Allocation of Transmission System Expense.
(C) For details of the figures in this column see statement showing Details of Operating Expenses.

[fol. 1441] Warfield Natural Gas Company (Including United Fuel Gas Co. and Cabin Creek Gas Co.)

Allocation of Transmission System Expense

| Transmission System Expense: | Total trans. system expenses | Trans. line expense (A) | Balance or pumping, etc. expense |
|---|---|---|---|
| Direct | $619,314.62 | $119,594.71 | $499,719.91 |
| Less Gas Used in Own Operations | 132,301.49 | ..... | 132,301.49 |
| Net Direct Expense | $487,013.13 | $119,594.71 | $367,418.42 |
| Add Proportion of General Expense | 221,511.09 | 54,395.98 | 167,115.11 |
| Total | $708,524.22 | $173,990.69 | $534,533.53 |